

BRIAN J. STRETCH (CABN 163973)
United States Attorney
THOMAS MOORE (ALBN 4305-O78T)
Assistant United States Attorney
Chief, Tax Division
450 Golden Gate Ave., Box 36055
San Francisco, CA 94102
Telephone: (415) 436-7017
Facsimile: (415) 436-7009

Attorneys for the United States of America

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

In re:

MARGARET GOLDBERG-O'REILLY,

Debtor.

Case No.: 15-10722-AJ

Chapter 7

TOMOTHY W. HOFFMAN, Trustee in
Bankruptcy of the Estate of Margaret
Goldberg-O'Reilly.

Adversary No.: 16-01019

Plaintiff,

UNITED STATES' ANSWER

v.

UNITED STATES OF AMERICA,
INTERNAL REVENUE SERVICE; STATE
OF CALIFORNIA, FRANCHISE TAX
BOARD; PERRY, JOHNSON, ANDERSON,
MILLER & MOSKOVITZ, LLP; THE
COUNTY OF SONOMA, DEPARTMENT
OF CHILD SUPPORT SERVICES; JOHN
THOMAS O'REILLY, an individual, and
MARGARET GOLDBERG-O'REILLY, an
individual;

Defendants.

Defendant United States of America, on behalf of its agency, the Internal Revenue Service
("IRS"), by and through its undersigned attorneys, in answer to Timothy W. Hoffman's ("Plaintiff")

Complaint to Determine Validity, Priority, and Extent of Liens and Interests, filed on March 25, 2016,
(Doc. # 64), admits, denies, and alleges as follows:

Denies each and every allegation of such complaint not admitted, qualified or otherwise
specifically referred to below:

Furthering answering, the defendant United States of America says that:

INTRODUCTION

1-3. Admits the allegations contained in paragraphs 1 through 3.

JURISDICTION AND VENUE

4-6. Admits the allegations contained in paragraphs 4 through 6.

PARTIES

4-8. Admits the allegations contained in paragraphs 4 [sic] through 8.

FIRST CLAIM FOR RELIEF

(Determination of Validity, Priority, and Extent of Liens – 11 U.S.C. § 506)

9. Admits that Plaintiff realleges the allegations contained in paragraphs 1 through 8.

10. Admits the allegations contained in paragraph 10.

11. To the extent the averments contained in paragraph 11 require a response pursuant to
Rule 8(b) of the Federal Rules of Civil Procedure, such averments are admitted.

12-15. Admits the allegations contained in paragraphs 12 through 15.

16. Admits allegations contained in paragraph 16 (a), (b) and (d), except denies subsection (c)
for lack of knowledge or information sufficient to form a belief as to the truth thereof.

17-18. Admits the allegations contained in paragraphs 17 and 18.

19. Denies the allegations in paragraph 19 for lack of knowledge or information sufficient to
form a belief as to the truth thereof.

20. Admits the allegations contained in paragraph 20.

//

1 PRAYER

2 WHEREFORE, the United States prays:

- 3 1. That judgment be entered in favor of the United States;
4 2. That plaintiff take nothing by the complaint;
5 3. That the Court award such other relief as is just and proper.

6 BRIAN J. STRETCH
7 United States Attorney

8 s/ Thomas Moore
9 THOMAS MOORE
10 Assistant United States Attorney
11 Chief, Tax Division
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

CERTIFICATE OF SERVICE

It is hereby certified that service of the foregoing UNITED STATES' ANSWER has been made this 8th day of April, 2016, by placing copies in the United States Mail addressed to the following:

MacConaghy & Barnier, PLC
Michael C. Fallon,
Jean Barnier,
Attorneys at Law
645 First St. West
Sonoma, California 95476

s/ Thomas Moore
THOMAS MOORE
Assistant United States Attorney
Chief, Tax Division